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of the trust *res* may retake from an equally fraudulent holder of the *res*; again, the notes fail to consider the nature of the responsibility of factors and like agents for funds in their hands; and conflicts of authority are given slight attention.

J. P. C. JR.

We have also received:—

TAXATION, LOCAL AND IMPERIAL AND LOCAL GOVERNMENT. By J. C. Graham. Third Edition, revised and enlarged by M. D. Warmington. London: P. S. King & Son. 1899. pp. 122. The book, as its title implies, is divided into two parts. The first deals with the subject of taxation. It begins with the assumption that, theoretically, personalty should be taxed at the same rate as realty. The author then goes on to show that the taxes levied as so-called local "rates" fall entirely on real property. This, he argues, is a fallacy due to misconstruction of the early statutes and to the great practical difficulty experienced in taxing personal property, because its location was so liable to change. The latter obstacle has now been surmounted; taxes on personalty are to-day successfully collected by the Imperial Government. These Imperial taxes have not, however, remedied the defects in the incidence of local taxes, and it is shown that, notwithstanding them, realty is still taxed at three times the rate of personalty. The conclusions seem correct and convincing. The only fault that might be found is that all the data are fifteen years old,—they are taken from two special parliamentary reports of 1884 and 1885. The remainder of the first part of the book consists in a catalogue of the Imperial taxes, their history and effect. The second part contains short sketches of the origin and growth of the various local authorities, borough councils, school boards, etc., too technical for the general reader and not sufficiently exhaustive to help the special student. The chapter amounts to scarcely more than a digest of the statutes which create the local authorities discussed.

THE JOURNAL OF THE FEDERAL CONVENTION OF 1787 ANALYZED, ETC. By Hamilton P. Richardson. San Francisco: The Murdock Press. 1899. pp. 224. The thesis of the author is that the United States government is a national government as distinguished from the federal government. One schooled in the traditions of constitutional discussion must take issue with the method of proof and with the conclusions reached. In tracing the evolution of the Constitution in the Convention, the author rigidly adheres to the Journal of the Convention; he ignores the Martin Letter, the Yates Minutes, and the Madison papers,—because he tells us they were written by enemies of the national plan. But the Constitution may not to-day be taken up *de novo*. That Congress has power to provide for the general welfare is not to be proved, as the author proves it, by arguments as to capitalization and punctuation. The question is all important, but as a matter of constitutional construction it is no longer an open one. A power to legislate for the general welfare is a power to legislate upon all subject-matter, whereas nothing is more fundamental in our constitutional law than that the powers of Congress are limited and enumerated.

SELECT CHARTERS ILLUSTRATIVE OF AMERICAN HISTORY.—1606-1775. By William Macdonald. New York: The Macmillan Company. 1899. pp. ix, 401. The "Select Documents Illustrative of the History of the

United States, 1776-1861," by the same editor, has proved a book of exceptional value to students of American history and institutions. The present work appears to be a worthy companion volume. The aim has been to bring together the chief constitutional and legal documents of the American colonial period. The last contains the most important colonial charters, grants, and frames of government, the acts of Parliament most directly affecting the American colonies, and the statutes and state papers of the period immediately preceding the Revolution. Where there has been abridgment it has been done with much judgment; and, so far as appears, the text of the various documents has been reproduced with great care. Though the selection is the best yet published, the editor owes much to his predecessors, especially to Channing and Hart's *American History Leaflets* which he does not acknowledge. For example, he doubtless owes to them the Royal proclamation concerning America, 1763, one of the most important of colonial state papers.

THE LAW OF PLEADING UNDER THE CODES OF CIVIL PROCEDURE. By Edwin E. Bryant. Second Edition. Boston: Little, Brown & Co. 1899. pp. xxv, 400. This volume is much the same as the first edition published in 1894. Practically the only change is in the citation of a few later authorities and the addition of a summary of the different statutes in the various States relating to the survivability of actions. It is a convenient condensation of the principles of code pleading, with a useful analytical index of the code sections of the twenty-seven States and Territories which have adopted the Reformed Procedure. Although several difficult subjects, such as the System of Pleading in the Courts of Equity and the Civil Law System of Pleading, have been treated perhaps too briefly, the book, on the whole, is a useful introduction to the subject, and points out clearly the changes the Codes have made in the common law system of pleading.

THE LAW RELATING TO THE CUSTODY OF INFANTS. By Lewis Hochheimer. Third Edition. Baltimore: Harold B. Scrimger. 1899. pp. viii, 148. This book is a careful exposition of a small but important topic of the law. The fundamental doctrine of the subject is brought out strongly; that in determining questions of guardianship not the "right" of the parent nor of any other is to be considered, — formerly the rule in England, — but the best interests of the child. The treatment of each minor topic is complete in itself, which, although occasioning some repetition, adds to its availability as a book of ready reference. The more complex questions are fully explained by means of illustrations from decided cases. A discussion of rights and procedure upon *habeas corpus*, copious citations, and an appended collection of forms add to the completeness of the work.

JOHN SELDEN AND HIS TABLE-TALK. By Robert Waters. New York: Eaton & Mains; Cincinnati: Curtis & Jennings. 1899. pp. 251. This little book is a republication of the greater part of Selden's Table-Talk as given by Milward — and the selection includes all the passages which are likely to be of interest at the present day. The book is in handy form and neatly gotten up. The historical introduction gives an interesting account of Selden, but is so rambling and superficial that it is of little value. The footnotes are open to the same objection.